L.Y.84-91

P5

G. R S. IX-5]

Previous references.

1897-98

V

File No. 60

192 .

Serial Nos 1

(Municipal

Later references.

mul 13-03-1810

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1818.

Part B for June 1907

SUBJECT.

Report on the working Acct of the Bangalore City Municipality for 1906-07.

AL 17. To. The Controller, M. Q.
No. 16133 Dt 4-6-1907
L.F. 243-92.

Enquires whether he has taken up the work of auditing the Municipal a/c

AL 18- From the Above No. 2005-R
States that he has taken up work + forwards a copy of the Rep for the Bangalore City Municipality accordingly made by him. Action taken

Countermarked RR 11/11/26

WD 1888—GPB—16,826—23-7-21

From

The President,

Bangalore City Municipa

To

The Secretary to the

Government of Mysore,

General and Revenue Departments,

Bangalore.

Dated

Despatched 15 September 97

Received

General No

No.

Enclosure No.

Requesting the favor of furnishing with say copies of Mr. Biddulph's Report on the working system of the Bangalore City Municipality

2

60-97

Will you kindly let us know how many copies of the above work were printed? Also what has become of the spare copies?

30-1-98

Sir

25 copies appear to have been printed and the cost of the same was sanctioned in Proceedings 3246-S 2776 9/9/97 therefore cost Rs 31 8-0 was ordered to be ordered to be met from the Mil funds of the Bangalore City Mity. Dist. 6 copies have been received in the L. Bde Branch, now in the Field Force Branch. 6 copies were sent to H.Q. & the remaining 19 were utilized by Col Randolph probably. Orders are solicited as to whether the Press office may not now be asked to print 50 copies and send to this office 2/2/98

Sent to Secy
9/2/98

10/2/98

10/2/98

10/2/98

Encl 60-97.

Of the Orlesonti
of the letter No 1, 2 of the
13th Feby (received on
the 26th. Idem docket to
me on the 9th) is what
the office means, I cannot
see much in it relevant
⊗ to the Enclosure merely
the Atty Genl. I however
return herewith with
a memo to a note being
made by the Head Clerk
in a day or two dem-
to me how the Application
marked Urgent

10/3/07.

⊕ The file refers
to is that relating to the refusal of grant-mo
to Matthias Koostra, which has
since been pressed

Submitted with Memo
Dft 18/4/07

11

160 Gen. Dwas away Woods proofs

Cheeker Demand Registers are
penned by the Collector
whose orders are final. The
Coln Presidents order is never
filled up

Abbrl Registr In cases of increase
President approves proposals
while in the case of reductions
the order of the Collector is final

Chek Demand. The register is
prepared & entries by the
Shanbhog & attested by the
Collector

Demand as well as Survey Register
The entries do not undergo any
check nor the total checked
even arithmetically. A few
in attested correct & erasures
are found.

Para 10 contains suggestions for
improvement and Redistribution
of work & without entirely abolishing
establishment or extra cost

11 Abo secondary grade, Shanbhogs
or Collectors - Suggests for
their recruitment and promotion
better pleas for each check

13 Suggests additional surveyors above
from the time papers until each
re-measurement by a new one.

Suggestion for the expansion 14
of collection from ~~sale~~ clerical
work now done by shorthops

Account Branch

Until ~~Reorganization~~ offices are organized
on account principles +
rules drawn up for depart
mental guidance and
local check & Supervision
enforced on these lines,
it will be ~~out of~~ but
premature to attempt a
a set of rules for
outside auditors

When D. Mond sepns 3,
it would be necessary for
him to visit ~~clerks~~ and
a few ~~other~~ of the Dept & Labr
Exchs to enable him to
form an opinion as
to the lines on which
he could proceed in
drawing up rules for outside
auditors

Reports shewing
irregularities & giving suggestions
for improvement ~~Reg~~ should
not then be sent to the Depts
~~Auditors~~ Secretary for laying such of them
before [illegible]

of defects having been
noted and audited, a further copy of the
auditor's report on the
matter

LB file 291 — 160-97 | P.O. 4572-20 / Cu 90 d. 30./~~8~~1890.

Municipal Dept

Is the order about the audit of Mt accts of 4 Dr Municipalities observed regularly? Is it still in force? Subsequently altered or modified? My impression is, it is allowed to fall into desuetude

Let me know when the last audit took place concerning each of the Municipalities & how many have been held till now?

Please give me an early reply

11/5/1901

Submitted

(1) The order was modified by Proc No 2918-28 of 20-5-92 (SI 8 vol 2 p 1292) As directed in this order the receipts and expenditure of all municipal funds are being audited a month in the Comptroller's office from 1/6 in place of periodically as on 1891 therefore [illegible]

~ L60-97.

As regards the Secy's query as to when the last audit took place, it is submitted that the accounts of the District Head quarters municipalities were audited for 1891-92 and those of the minor municipalities for 1890-91. The system of auditing accounts by deputing accountants to the several municipalities was replaced by the regular audit of municipal accounts in the Campbellpur office as directed in Proc No 2918-28 of L 400 20/5/92. (SL 8 in L-312-992)

Sr. 44, 46, 49 in L.R. 234.92

17 in L.R. 296.92

Submitted for orders

23/5/1901

Urgent

W. 160-97

c. Memo

In para ii of Court Proceedings 7786-7 dated 8 Jan 1900, L.772-98 the Comptroller was requested to examine the books, registers and accounts maintained in the Municipal offices and to satisfy himself that they were properly kept. He was also requested to submit such suggestions as he might deem fit to make for the improvement of the system of accounts in the said offices including the monthly accounts ~~from which a report would be~~ ~~glad to have from them~~ and to report as to whether any rules or orders to prevent a recurrence of the irregularities of the kind

Office Memo dated 30/3/01

~~Some time ago~~

~~Reminder of the~~
~~-d the ages of the~~
~~many more in confusion~~
~~that the Vice Regal~~
~~'d set them in order~~
~~It was a part of~~
~~of Sir Thackeray~~
~~. It was thought~~
~~ted.~~

~~Was it real any~~
~~(the explanations~~
~~-d have been made)~~
~~the ages was in~~

~~In England~~
~~what has been~~
~~in the office~~
~~Thackeray. In my hope~~

~~XX~~

~~with reference to the~~
~~Sir Thackeray's~~

~~It was~~ then brought to notice ~~still was directed that~~

The Vice President should give his most careful attention to the monthly accounts prepared & submitted to the Board and to point out and he should be personally responsible for the strict accuracy of those accounts and for keeping the President and the Board regularly informed every month of the exact financial position of the Municipality. The Comptroller will suggest any improvements required in the forms of the monthly accounts now published.

41 (2) On sanctioning the Budget estimates of the City Municipality for 1900 1901, the Comptroller was asked to expedite the report called for in para 11 of Proc dtd 7786 L 372-98 dtd 8/1/00, the President having also asked him to report the action taken by him. The Comptroller reported, that no establishment having been sanctioned for outside audit of the kind ordered in the above Proceedings, it was not possible to examine the accounts and books maintained in the municipal office and to make any suggestions and recommendations in respect of the system of accounts then followed by the Bangalore City Mcty. The question of establishment proposed by the Comptroller for outside audit &c having been sanctioned by Govt

4 Aug 99 & 14 Sept 1900
7750-99 Corrections - para 22

+ dtd 7810/96 11 00

Y

requested to do the needful
in the matter (Vide Pro etc
4942/Pl498 dy 27.12.00). A
reminder ~~Goes~~ has been issued
the Comptroller.

The report called
for from the President
in regard to the action
taken by him has not
also been received and
a reminder has been
issued.

The delay in submitting
this note is due to the papers called for from
obtained from Revenue Branch ~~having been~~
only on 11th Inst.

Submitted for orders.
dy 18/4/01

Inter revenue Branch
Pl 73 in d. F 234.92 - Pro
Patents

Subd to Secty -
BB
20/4/1901

1 Please ~~to~~ me see the
(1) Report issued by Comptr.
- I wish to see the papers concern
- ing 'Outside Audit' also.
2 When was the Report sent to
Mr. ~~Dent~~ Hill

160-97

1. Subd to Secretary with the reminder issued to the Comptroller on the 18th Ultimo, No 13939 ~~dated~~ L7 243-92 with reference to which the Comptroller now* States that the outside Branch of his Office is now auditing the accounts of the Press & Stationery & that when the turn for Municipal accounts comes round, these accounts would be audited & the result reported to Govt.

No 17348 of 18th May 1901
DC

Papers concerning outside audit are also submitted.

Return to H Dept^tt

The last reminder to the President was sent on the 23rd Ultimo. Please see No 14158 putup. L7. 72-98

SL 24

SB
10/5/1901

2nd Please work out the ~~th~~ of the month & those Remind the Dy C afresh.

could ask the Ctr
this Com
whether the Statement
submitted to Commons
this whether this work
has been taken up
or when he expects
to be able to begin &
finish this.

22 11/6/1901

S. of A. For recommendation
on 1/6/01 of Dy 1/5/01
no replies are received

R. Trafford
Sec
1/6/1.

The reply from the President
received recently was disposed
of in order no 16029-30
67 72-98 dy 1.6.07. 11-26.

The Comptroller, in
reply to a query from this
office, + stated that the Outside
Audit Branch of his Office
is at present engaged in
auditing the Accounts of the
Govt Press and ~~Stores~~ Stationery
that after it is finished (about
the middle of the month)
the accounts of the gaol and

+ No 7005 dy 10-6-01

160

Submitted to the Dewan on 31/5/01 Please see slip of the Rev Branch

the Stores of the Police Department will have to be taken up for examination as per Govt: order No. 7076 R7 87-92 of the 9th March 1901, and that as this is the first time that the accounts of these Departments are going to be audited it is not possible to form any accurate estimate of the period that may be required for each Department. He, however, assures Govt: that the Municipal Accounts will be taken up at the earliest possible opportunity, and forwards a copy of the report on the Bangalore City Municipal Accounts made by Mr Beddelulph's Assistant, and adding that if Govt: be pleased to pass any

any orders ~~on~~ thereon; such orders will be of great help to his office when it takes up the further examination of these accounts

Subd.
It is for the to suggest to what limits orders such regn

12/7

It is submitted that in August 1898 the President was asked to state whether any action had been taken to remedy the defects brought to notice in Mr Beddulph's report ~~The~~ The reply ~~had~~ ~~as to action~~ received, ~~or reference~~ if any, is not among the papers in file clo L-784-97. The complete file on the subject is stated by the current records to be with the Dewan.

clo 1682-6 / mus 386 07 30-7 9

clo 2179 / 84 97 07 16 8 98

A S ch
Dr 9 12/7/01
No report has as yet been received Please see the manager DO reply - Mad 22/7

Recommended.
Dr 9 22/7

May a copy of Beddulph's report be now forwarded to the President for report on the action taken to remedy ~~on~~ each of the defects noticed thereon vide a view to pass orders called for by the Comptroller

Dr 9 27/6/01

Notes.

tc., not intended for permanent record.]

160-9.1

Please see the President's wishes we have now to issue instructions to the Comptrs rules & forms on the by Mr Macrae. Kindly let me know that all instructions to issue. Somehow the is not clear to me. Mel 2/6

A-S. ch

Please continue memo for submission list for area of amend any hand writing claims any suggestion for term

WG 2/6/04

rafh as per to-day's instructions draft by Mel 17/6

Diary at 84

A requisition sent ~~to GL Records~~ for ref.

GR 6/7.

The reference is subd to 19th Com Officer's removal.

GR 6/7

Ref back reg.

GR 8/7

Suppl.

Sir, All the Reporters have been recd from the Presidt. As I have already told you, I cannot deal with this heinous offence except by an accurate letter. Kindly instruct me

A-S. ch

Please continue the old note for orders

WG 12/7

Sir, I have cont. the note. ut, I am sorry I have not been able to ascertain the forms & regret the manner of action

12.7

The H:Bn may perhaps be
consulted if You consider desirable that
12/7

A.S.M.
Please send for
H Branch file D.S.C. of
any order now passed
on this D.S.C. papers
Sig 12/7/05

Regt sent to H:Bn Mail
13/7
Reminding Regt sent to.
Day Mail
16/7

The files received from
the H.Bn re Mrs Hindulphs
report are put up. 2
don't see anything there
to which we enable us
to give suggestions asked
for by the Comptroller Now. Mail
18/7

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Vide 160 - 97

Letter No. 1476 dated 8.6.04
from the Comptroller quoted
within D 306, was
to Revenue Branch on 24.6.04
ES. 15/7/04.

Req: sent to Rev. Br. Mal 16/7

Ltr Rec'd Today. Mal 15/7/04

N. B. Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

97

60

In Proc , 53-60 of 21-12-97

Referred to Controller
cto 2005 of 10/6/01

Copy of Mr Biddulph's report on
the examination of the accounts
of the Bangalore City municipality
(pages 153 to 161) was forwarded to the President of
the City municipality with a

Proc 53-60 of 21/12/97 request that he will be good
enough to issue instructions for
the early rectification of the defects
and omissions found to exist therein

as

Recd & drafted as per
Supdt's verbal instructions

23/7/

hould routine notes be written on small slips,
e notes must be copied, or slips pasted on this
m

Read:-

(1)

Proc 60-97-1

Letter dated 12th August 1897 from Mr T. H. S Biddulph, Dy Accountant General, on Special Duty in Mysore, requesting sanction for the payment, to the Proprietor of the Daily Post Press of Rs 31-8-0 being the cost of printing and supplying 25 copies of the "Report on the Working cycle of the Bangalore City municipality

---

Order thereon

Sanctioned.

(2) The President is requested to point out the source in the current year's municipal Budget from the charge can be met

C

Secretary
8/9/97.

To

The President, Bangalore City Municipality
Comptroller with the Hill Gardener
Daily Post Office

Proc 60-97-1
9-5-98.

3244-5
F. 276-96
R 9/9/97
R 600

From letters sent to Revenue Dept.

may not a few copies of this publication be obtained for use in this office
Dy 2/9/97

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 11th September 1897.

From

The President, Municipal Commission,
Bangalore City.

To

The Secretary to the Government of Mysore,

General and Revenue Departments,

Bangalore.

SIR,

Adverting to Government Proceedings No. 3244-5 / L.7276-96 of the 9th Instant; I have the honour to state that the Sum of Rupees 31-8-0 being the Cost of 25 Copies of "Report on the Working System of the Bangalore City Municipality" may be met from the Sum of Rupees 180/- provided under II Head Office printing charges.

I have the honour to be
Sir
Your most obedient Servant

T. Ramachandra

PRESIDENT MUNICIPAL COMMISSION,
BANGALORE CITY.

(3) 21

No. 68 60-97-3 OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 15th Sept 1897

From

The President, Municipal Commission,

Bangalore City.

To

The Secretary to the Government of Mysore,

General and Revenue Departments,

Bangalore.

Sir,

Adverting to Government Proceedings No 3244-5 / L.F. 276-96 dt 9th Instant and in continuation of this Office letter No 65 dt 11th idem, I have the honor to request the favor of being furnished with 6 Copies of Mr Biddulph's Report on the working system of the Bangalore City Municipality for the use of the several Departments of this Municipality—

I have the honor to be
Sir
Your most obt servant
T. [illegible]

Encl

Read

Letter no 65 dated 11th Septr 1897 from the Presdt of the Bangalore city municipality stating with reference to Govt Pro no 3244-5 L7. 276-96 of the 7th instt that the ~~sum of Rs 348-~~ (as 31-8-0) being the cost of 25 copies of "Report on the working expts of the Bangalore city municipality" may be met from the provision of Rs 180 made under "II Head office" in the current year's budget of the City municipality

Order thereon

Approved

To
The President of the Bangalore City Municipality
Cantonment

L 60-97-4

R Lr no 685-

3734-5 8/21/9/97

L+276 96

4 IIN 94

Gen. Serial No. 31.]

OFFICE OF THE
2958
6. 1897
DEWAN OF MYSO

189

60-97-5

From The Commissioner
Kolar District

To The Secretary to the
Government of
Mysore.-

Dated 29th September.

Despatched 1-10-97

Received 3

Enclosures No.

General No. 1082

No. 307

I have the honor to
request to be furnished
with 12 more Copies
of Government Pro-
ceedings No 1999-2009
L.F 296-92
dated 6th August 1897
defining the powers of
the Presidents of Municipal
and Local Fund Boards
with regard to Excesses
over Estimates for works,
for distribution to Amildars

I have the honor
to be Sir
Your most obedient
servant
Commissioner
Kolar
1/10-97

25

1897

L 60-97-6.

From

The Secretary to the Govt. of Mysore,

General and Revenue Depts.

To

The President of the Mysore

Kolar Dist

Dated

Despatched 12-10-97

Received

General No. L 280 R

L. F. 26-97-L815

Enclosure No.

His no 1082/367 dy 29th Sept 1897 asking for 12 more copies of the Govt Proc no 1995-2009 dy 6th Aug 1897 L7296-92 defining the powers of Presidt with regard to excess estimates.

Has the honor to forward herewith 10 copies of the said Proceedings, as only a limited number of copies are available in this office.

"By order"

11/10/97

for Secy

left

9 c

160-97-1 5 20

To The Supdt Govt Printing
& Stone
Bangalore.

Sir

I have the honor to request that you will be so good as to cause 50 Copies ⊕ of the Report on the working system of the Bangalore City Municipality, printed and sent to this office at an early date

I have &c

12/2/98
for Secretary

RL 1650
9621
84-97 Encl
14/2/98

"Mr Beddulph's report on the working of the Bangalore City Mty"
Orig 11/2
⊕ accompanying

27 (b)

4 189

L 60-97

From

The Secretary to the Govt. of Mysore,

General and Revenue Depts.

To

The President of the Bangalore City mty

Dated 6/4/98

Despatched RL 2120

Received

General No. 127 43

L. F. 84-97

Enclosure No. Ten Copies of Report

As requested in his letter etc 68 dated 15th Septr 1897, has the honor to forward herewith 6 copies of Mr Biddulph's Report on the working system of the Bangalore City Municipality for the use of the several Depts of the mty

By order

4 4 98

Secretary

✓

1 60-97-9

189

26

From

The Secy. to the Govt. of Mysore,
Genl. & Rev. Depts.

To The Ch. Engr & Secy P.W.D.
- Military Secretary Bangalore
- Comptr
- Surveyor General of Mysore
- Revt. City Munsf
- Bangalore

Dated 30.
Despatched
Received July 1898

General No. 16826
~~E.F~~ No. Mis 386

Enclosure No.

This Office No 782-90 dt
Mis 190
14 inst requesting an early
report as to how far the
defects & omissions pointed
out by Mr. Biddulph has
been rectified

I am therefore to invite
attention to the above and
to request the favor of a
very early reply

I am

reports, & different-
methods. To remedy one
purchase of an Iron safe
recommended. May the President-
ed to state what steps, if any,
been taken to remedy the
shortcomings. Dy 10/8/98

L 237 29 14

189 [illegible]

1092
9-8-98

From

The President,

Bangalore City Municipality.

To The Secretary to the

Government of Mysore

Dated

Despatched 8. Genl & Rev. Depts.

Received Bangalore

General No. 19 Augt 98

No.

Enclosure No.

Requesting sanc-
tion for the purchas
of an Iron Cash Chest
for the use of the
Octroi Department

---

if the Records
not already done
use in connection with
forwarded from
11-8-98 the Retd
Hond.
Secretary
3/11/98
D.
I-a Clerk

19

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 4th August 1898

From

The President, Municipal Commission,
Bangalore City

60-97-1 V

To The Secretary
to the Government of Mysore
General and Revenue Departmen
Bangalore

SIR,

I have the honor to solicit sanction for the purchase of an iron cash chest (26"×18"×17") for the use of the Octroi Department at a cost of Rs 140/-. At present cash is kept in a wooden box which is neither safe nor admits of being imbedded in the ground as suggested in para 19 of Mr. Biddulph's Report. The charge may be met out of savings to be effected in the Collection Department.

I have the honor to be
Sir,
Your most Obedient Servt

T. Lewis
PRESIDENT, MUNICIPAL COMMISSION

RR 310

L 60-97-11

From

The Secy. to the Govt. of Mysore,
Genl. & Rev. Depts.

To

The President,
Bangalore City Municipality

Dated
Despatched 16 Aug 1897
Received

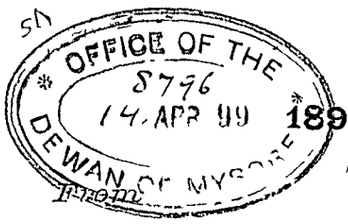
General No. 217
L F No. 34-97

Enclosure No.

In continuation of this Office No 1682-6-97 dated 30th July 1897 has the honour to say that what steps, if any, have been taken to remedy the defects complained of in the Municipal Office except as regards the purchase of an iron safe chest for the use of School Department

By Order

[illegible]
11/8/97



From

THE PRESIDENT,

Bangalore City Municipality.

To

The Secretary to the Government of Mysore

Dated Genl & Rev. Depts

Despatched 13- Bangalore

Received April '99

General No. 121
No.

Enclosure No.

Submitting a detailed report upon the defects & omissions pointed out by Mr. Biddulph on the examination of the Municipal Accounts.

—:—

Sub⁰ to Secretary for orders.

The file is said to be in the D.P.O at Ooty. This letter may, perhaps be recorded with the remark that the promised report will be awaited. P.R.

The file required by the Dewan is not traceable in the Office. 21/4/99

Office of the Municipal Commission,

City, Bangalore, 19th April 1897

l 60 97

THE PRESIDENT,

MUNICIPAL COMMISSION,

BANGALORE CITY.

To The Secretary to the
Government of Mysore
General & Revenue Departt.
Bangalore.

Sir,

With reference to your letter of the 14th July 1898 calling for a detailed report showing how far the defects and omissions pointed out in Mr. Biddulph's report on the examination of Municipal Accounts had been rectified, I have the honor to state that I find that no action had been taken in the matter. Mr Biddulph Memorandum was for the first time placed before the Board [illegible]

at the meeting held on the 23rd
February last and a Sub. Committee
has now been formed to deal with
the question thoroughly and Sub-
-mit a report as to how the irre-
-gularities pointed out can be
rectified and the whole system
of working placed on an efficient
footing. The Sub-Committee are
now engaged in the work. Their
report together with the Board's
recommendation will be laid
before Government in due Course.

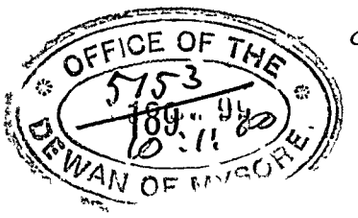
I have the honor to be
Sir
Your most obed. Servant.

W. H. Hammond
President
City Municipal Comm.

SR

35

L 806.



From L 60-97-13

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore
Genl. & Ker *Depts.*

Dated 6.11.00

Despatched

Received

L. F. No. 781
No.

SUBJECT MATTER.

15947

Stating, with regret, that in the absence of a Separate establishment for outside audit it is not possible to examine the accounts & books kept in the Bangalore City Municipal Office & make any suggestions & recommendations in respect of the system of accounts at present followed by the Municipality.

LOCAL FUNDS. 36

OFFICE OF THE COMPTROLLER, MYSORE

L. F. No. 781

Bangalore, 6th November 1900 ~~189~~

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General & Revenue *Depts*

Sir,

I have the honor to acknowledge the receipt of Government Proceedings No. 4624-30 / LF 50-99 dated 14th September 1900, Sanctioning the Budget Estimates of the Bangalore City Municipality for the year 1900-1901.

As regards the Report and Suggestions Called for in para 11 of the Pro. No 7786-7 / LF 72-98 dated 8th January 1900, and Referred to in para 22 of the above I very much regret to state that as no Separate Establishment has yet been Sanctioned for outside Audit of the kind ordered in the Proceedings above

above quoted, it is not possible to examine the accounts and books maintained in the municipal office and make any suggestions and recommendations in respect of the system of accounts at present following by the Bangalore City Municipality

I have the honor to be
Sir
Your most obedient Servant

G. Subramaniam
Comptroller
Secretary

From The Comptroller, Mysore

1 60 - 97 Govt

To

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS

Dated 29th Novr 1899

Despatched

Received

General No. 2842
No.

Enclosure No.

Regretting his inability to spare any body for examining the accounts of the Stationery Deptt for 2 months more

References to be marked.

From The Comptroller, Mysore

60-97 Govt

To

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

Dated 29th Nov 1899

Despatched

Received

General No. 2842
No.

Enclosure No.

Regretting his inability to spare any body for examining the accounts of the Stationery Dept for 2 months more

References to be marked

№ 2842

Dep

Office of the Comptroller,
Bangalore, 29th Novr 1899
8-12-1899

From

E R Subrayer Esq
Comptroller, Mysore Govt.

To The Secy to the Govt of Mysore,
General & Revenue Depts

Sir,

With reference to your № 5791 dated 18th
M 7 6-93
November 1899 enquiring when the report on the examination of the accounts of the Govt Stationery Depot for the year ending 31st December 1898, requested in your № 7522 dated 19th December 1898 may
this 1693
be expected, I have the honor to invite your kind attention to this office № 2457 dated 20th Novr
208
1899 regarding the audit of the accounts of certain Munsiff's Courts

I regret that as this office is at present busily engaged in closing the final accounts of last year, it is not possible to spare any body for examining the accounts of the Stationery Depot for two months more.

I have &c.
Sd/- E. R. Subrayer
Comptroller.

Draft as per orders

C 60-97-15

Read.-

(1) Letter No 2842 dated 29th November 1899 from the Comptr, Mysore Govt, representing that his office being busily engaged in closing the final accounts of the year 1898-99 it is not possible to spare any body for examining the accounts of the Stationery Depôt for two months more.

(2) Letter no L J 781 & 6.11.1900 from the same officer stating that as no separate establishment has yet been sanctioned for outside audit, it is not possible to examine the accounts and books maintained in the Municipal office of the Bangalore City & make any suggestions & recommendations in respect of the system of accounts at present

followed by that Municipal

Order thereon. — No. 4942 / H: 498 dt 27/12/01

Now that the revision of Establishment as proposed by the Comptr for outside audit has been Sanctioned, he is requested to do the needful in the matter

27/12/01

For offg Secretary

To
The Comptr,
Mysore Govt.

Please send the file for note
Sd 8/1/02

File put up
8/1/02

A Copy of the above order has been sent to P.B. City Engr on 6/2/1902. Another Copy is placed in L.F. 234-92

File returned to Rev Br. Secn.
Some papers to Rev Br. on 15/6/02 19/2/02 6/1/02

12777
3-5-01.

From The Comptroller, Mysore Govt

To The Secretary to the Govt. of Mysore
Gl: & Rev: Depte.

Dated 2nd May 1901

Despatched

Received 4/5/01

L. F. No. 1734.

No.

SUBJECT MATTER.

Submitted for orders
vide references.
Dy 6/5/01
& Note & Note.
JB
10/5

LOCAL FUNDS.

OFFICE OF THE COMPTROLLER, MYSORE &

L. F. No. 1734 Bangalore, 1st May 1901 189

L. F. R.
3-5-01

From

E. R. SUBRAYER, Esq.,
Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,
Revenue & General Depts

SIR,

With reference to your no 1339/39 L.F. no 2463-1892 dated 20th April 01. I have the honor to state that the outside Branch of my office is now auditing the accounts of the Press and Stationery Offices and when the turn for Municipal accounts comes round, these accounts will be audited and reported to Government.

I have the honor to be
Sir
Your most Obedient Servant
E R Subrayer
Comptroller

Mysore
1st May

From

THE SECY. TO THE GOVT. OF MYSORE.
GEN. & REV. DE

To 60 - 9 - 17
The Comptroller
to the Govt. Cases &c

Dated
Despatched 4/6/01
Received
General No. 16133 P.2.2
L.P. No. 243-92
Enclosure No.

His No 17348 14 May 1901.

From the Same.
2005 9/10/01 Lr 278

With reference to the above, has the honour to request that the Comptroller will be pleased to state whether he has taken up the work of amending the Municipal Rules & if not, when he expects to begin and finish this work.

By order

Draft
T.T.

3/6
for Registrar

60-97-18

From

The Comptroller, Mysore Govt

To

The Secretary to the Govt. of Mysore

_____ *Dept.*

Dated

Despatched

Received

L. F. No.

No.

SUBJECT MATTER.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

L. F. No. 2005 — *Bangalore,* 10th June 1901. 189

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General & Revenue — — — *Dept.*

Sir,

With reference to your docket No 16133/L.F243-92 dated 4th Instant, enquiring if I have taken up the work of auditing the Bangalore City Municipal accounts I have the honor to state that as reported in my No 1734/L.F dated 1st May 1901, the Outside Audit Branch of my office is at present engaged in auditing the accounts of the Government Press and Stationery and this work will I expect, be completed about the middle of this month. Next the accounts of the Jail and the Stores of the Police Department will have to be taken up for examination as Government have ordered in No 7076/R.F87-92 dated 9th March 1901 the audit of the accounts first; as this is the first time that the accounts of these Departments are going to be audited, it is not possible form any accurate estimate of the period that may be required each Department. I may however assure Government, that the Municipal accounts will be taken up at the earliest possible opportunity. In the meantime I beg to forward a copy of the report on Bangalore City Municipal accounts, made by Mr Biddulph's Assist who examined them in the Year 1897, a copy of which must have been sent to Government by that officer. If Government be pleased to pass any orders on this report such orders will be of great help to my office when it takes up the further examination of these

accounts ordered in Government Proceedings No 7786-7/L.F.72-98 dated 8th January 1900 for any revision of forms &c that may be found necessary after such examination.

I have the honor to be

Sir

Your most obedient servent.

G Bowring

Comptroller Mysore Government.

60-97-18

REPORT ON THE WORKING SYSTEM OF THE BANGALORE CITY MUNICIPALITY.

@@@

COLLECTION OFFICE.

Bill collectors.

Tax on houses, buildings, lands
Shop Tax
Loom Tax
Oil Mill Tax
Cart Tax

The collection of the taxes detailed on the margin is entrusted to Shanbhogs. There are 4 Head Shanbhogs (2 at rupees 15 and 2 at rupees 10) and 6 Assistant Shanbhogs (3 at rupees 10 and 3 at rupees 8). For purposes of collection, the Muni-cipal area is divided into 7 divisions, each of which is placed in charge of one Head or Assistant Shanbhog. The three extra Assistant Shanbhogs assist the other Shan-bhogs in charge of important divisions.

Check Registers- Survey Registers.

2. The "Check" or "Demand" registers for each division are written up afresh for each year from those of the last preceding year by the Head or Assistant Shanbhog con-cerned. Any additions to and alterations of, the entries of the last year are first proposed by the Shanbhogs concerned and then the Collector, who is in charge of the Collection office and whose monthly salary is rupees 100 and horse allowance of of rupees 15, visits the localities concern-ed and confirms modifies, or disallows the Shanbhogs proposals. These additions and alterations are thereafter entered by the

Bangalore Civil and Military Station Municipality.

The Demand Registers are written up, checked and examined by the office Establishment, tested by the Manager, and passed by the President.

Secunderabad cantonment Committees office.

The assessment list is prepared periodically by a special Assess-ment Officer and approved by the Cantonment Committee.

C. and M. Station Municipality.

The Survey Register is dealt with by the Inspectors, checked by the Manager and orders passed by the President and two Commissioners in cases of appeal. The bill collectors have no concern with the register.

Shanbhogs concerned in what is ca
Survey Register" of the respective
-ons. The column "Reason for varıat
is filled up and initialled by the
lector. Although there is a column
"Presidents order"it is never fille
nor is there any token of the regis
having ever been seen by the Preside

Appeal Register.

3. It is only in cases appealed aga
to the President (and these can inv
be those cases only in which the ta
been increased) that he passes orde
a separate register called the "App
Register". If the decision of the P
dent affects the original entries i
"Survey Register", the necessary co
tions are made therein by the Shanb
concerned. It is clear from the abo
that in cases of reduction, which a
siderable in number for each year th
orders of the Collector are final an
not receive the formal approval of t
President.

Net Demand.

Vide marginal remark against para 2 above.

4. After the "Survey Register" as modi
if necessary, by the "Appeal Register'
closed for the year concerned by the
bhogs of the respectıve divisions, t
proceed to make the necessary additic
alterations in the Demand registers.
Totals by streets are then made and a
racted at the end . The net demand fc

year is then struck and the last page of the register, in which this net demand is shown, initialled, by the Shanbhogs concern-ed and passed by the Collector on the strength of the Shanbhog's initials.

Quantity of work without check.

5. There are in all 15 volumes of demand registers containing 1650 pages of entries involving 14077 items besides 8 volumes of "Survey Registers" with 304 pages involving 1883 entries. The entries in these registers do not undergo any kind of check nor the totals even checked arithmetically A number of unattested corrections and erasures are found.

Bills.

C. and M. Station Municipality. Notices and Bills written up by the office Establishment, initialled by the Examiner and Manager and signed by the President (in the ~~latter~~ former case) and the Secretary (in the latter case). In secunderabad they are signed by the Secretary to the canton-ment Committee who is the Cantonment Magistrate and Judge.

6. The bills in triplicate are bound up in volumes of 100 each and as many books as may be necessary are made over to the Shanbhogs concerned who proceed to write them up in accordance with the demand registers. The bills are then signed by the Collector 'for' President simply on the strength of the Shanbhogs' initials and returned to them for collection. The blank forms in any book which were not filled in are left in the possession of the Shanbhogs themselves.

Notices and Warrants.

C. and M. station Municipality. Written by the office Establishment, initialled by the Examiner

7. Notices and warrants, when necessary, are written up by the Shanbhogs and sent to the Collector for signature with a book in

and Manager and signed by the President.

In Secunderabad they are signed by the Cantonment Magistrate and Judge who is exofficio the Secretary to the Cantonment.

C. and M. station Municipality.

Entered by the Office Establishment and checked. Each entry is initialled by the Poster and the Examiner.

Do; in Secunderabad.

C. and M. station Municipality

Every alternate day without fail.

In Secunderabad, daily.

C. and M. Station Municipality.

The bills on which collections have not been made are returned to the Cashier in the office and retained by him for further action.

In Secunderabad such bills are brought to office daily and examined by a special clerk.

C. and M. Station Municipality.

The bill collectors have no access to these registers.

Do in Secunderabad.

in which their particulars are
The Collector initials the book
the notices "for" President and
them to the Shanbhogs. The Shanbh
enter in the columes concerned of
"Demand" registers the fees to be
-ed for the notices and warrants is
and proceed to serve them on the part
concerned. The entries in the "Demand
registers do not undergo any check.

Payment of Collections into the Office.

8. After collection the money is suppo
to be brought to the office every alt
-nate day but I doubt whether this is
tually done, as the statements of the
bhogs differ. The money is brought to
office by the Shanbhogs with their "ki
books (giving particulars of collecti
in which the office gives acknowledgm
and "Irsal Pattis" (memos giving deta
of collections) which latter are retain
in the office. These entries do not un
-go any check in office.

Books are Shanbhogs Property.

9. The "Demand" and "Survey" registers,
bill books, &c, are all kept by the Sh
bhogs in their own houses and brought
office, only for reference, if ever req
at all. The old records are in the Hea
Office record room under lock and key
the Shanbhogs themselves. They can have
-cess to them at their pleasure without

interference of any kind whatever, take them home, and bring them back or not as they like.

Danger In the Present System.

10. From the procedure detailed above, it will be seen what wide scope thereis for temptation and fraud for unscrupulous hands and irresponsible men on small pay and how supervision is totally wanting. In fact, the Shanbhogs (i.e.the bill collectors) are everything and there is no kind of check over their work in detail -not even arithmetical. I would therefore strongly advocate immediate action for a redistribution of the work so that the bill collectors may have no concern with the demand and other registers, their duty being exclusively confined to the collection of taxes with reference to the bills made over to them by the office. All registers and bills should be written up in the office, checked in detail by a responsible clerk, tested by the Collector ,and passed by the President or such other responsible officer as the Municipality may authorize. At present I cannot find any rule order or law under which the Collector signs"for" President in several documents and does a great portion of his work. The Collector gave me to understand that the President has delegated his powers to him and that t is an understanding between himself and

and M. Station Municipality.

ach and every document bears he initials of two hands if not ore,in token of check and supervision.

Do in Secunderabad.

C. and M. Station Municipality

If the Collector and Magistrate here who is ex-officio the President finds time to sign so many documents and attend to so many calls,I do not see why a whole time President should not sign more documents and exercise a more detailed check.

The Secretary to the Cantonment Committee at Secunderbad is similarly the Cantonment Magistrate and Judge drawing Rs 1000 per mensem.

C. and M. station Municipality.

Bill collectors' security at present is Rs 150 each.It is now under contem plation to increase it to Rs 500.

The ~~cash~~ Cash keepers security is at present Rs 1000. It is now under contemplation to increase it to Rs 2000.

In Secunderabad the Bill collectors and Ameens give a personal security of Rs 300 each

the President without any wnat on the subject.The proposed redu. tion of work will not, in my opin involve an additional Establishment extra cost.

Safety and Security for Cash.

11.As regards the safety of the mone collected and retained in the office remitted to the Treasury,I would obs that none of the Shanbhogs has given security,~~cash~~ Cash or personal, nor the co tor,except the Shroff who has given a security of rupees 150, The maximum c collection of each Shanbhog might come to rupees 150 while in Division No 1 i may come up to a few hundreds.Includir the collections received from the Octr Department,the Market Serjeant,and oth sources,the cash lying in the officeca chest for one night might reach the ma mum of rupees 2000. The collections re ceived inoffice during the day are ren -ted to the Treasury next day. At pres the Collection office is,as a temporar measure,held in a portion of the colle house and the key of the ~~cash~~ chest is tained by the Collector himself,while the bag inside the cash chest and the lock outside are sealed by the Shroff, leaves his seal in his offic desk,wher goes home. Two peons sleep in the offi during nights and there is always one in the office during the day as chowk

The cash chest should have double locks, one with the Shroff and one with the collector. The Shanbhogs and the collector should be made to give security. A better accommodation should be provided for the cash chest which should be imbedded in th the ground so that it may not be removable In this connection vide para 28 below.

Why should not Shanbhogs pay Security. ?

12. It is said that the Head Shanbhogs were tranferred from the Revenue Department and as they are hereditary Government servants (Revenue Officials) they cannot be demanded security from which they are exempted in the Revenue Department. Even granting this argument to be correct, I do not see why the Assistant Shanbhogs, in charge of Divisions, should not be made to give security as they are not Revenue Officials but outsiders appointed as vacancies arise, at the discretion of the Collector.

13. Unsatisfactory state of work.

S. and M. Station Municipality.

The demand registers for each year are completed before the commencement of the year concerned.

Do in Secunderabad.

13. I shall now briefly state the present state of work in connection with the collection of the taxes under reference. The net demand for the year 1896-97 has not yet (last week of July) been workedout which means that the demand registers for 1896-97 are incomplete. The writing up of the demand registers for 1897-8 has not yet been

C. and M. Station Municipality.

Very little arrears and that for 1896-97 only.

commenced.Outstandings for the
from 1882-83 to 1894-95 aggregate
5113, those for 1895-96 and 1896-97 Rs
2987 and Rs 17905 respectively. I woul
suggest a detailed enquiry direct from
the tax payers into each arrear item by
a responsinle officer for the period
prior to 1896-97. Such an enquiry migh
possibly reveal facts which ought nott
have been permitted to occur.

Result of combining clerical and executive duties.

14. The Shanbhogs complain that the st
of work referred to in the above para
mainly due to the fact that they have
do both clerical and collection work a
that,if they had only the collection w
there could not have been any arrears
that each year must have a clean sheet.

ACCOUNT BRANCH.

15. I shall now deal with the Account Branch proper of the collection office. There is only one Accountant on Rs 15 pe mensem and a Shroff on Rs 15. The collector is,of course,their head. Excepting the cash book which is closed daily;initialled by the Accountant and signed by the Collector,the other books detailed o the margin are all posted by the Account ant but not checked by any one elsenor initialled by the Collector. Even the Accountant does not initial the entrie he has posted. In the several license

* Daily Ledger.
House and Mohatarfa Register.
Liquor shops license Register.
Firewood license Register.
Mutton and Beef stall Register.
Cart Stand license Register.
Dyers' stalls license Register.
Pottery Kiln license Register.
Horned Cattle license Register.
Bricks and Tiles license Register.

laneous license Register.

Do Register.

Note-The money collected by the distraining clerk and acknowledged by the Shanbhogs in the Irsal book of the former is included by the latter in their daily memo to the collection office but not checked in office with the distraining clerks books.

C. and M. Station Municipality.

The Demand register is first completed and the recovery made as licenses are issued.

C. and M. Station Municipality.

The 'half yearly' or annual demand as the case may be is shown in the "Demand" columns.

C. and M. station Municipality.

The rules require that the demand should be settled before the registers maintained, entries are made as licenses are issued and fees recovered, instead of the demand, when known, being at once entered in the register, for watching the escape of issue of a license in any case and the consequent nonrecovery of fees. Notices and warrants are also issued and fees recovered. In these cases, the necessary entries are made in the remarks column of the registers concerned but neither checked nor initialled by the Collector except in very few cases, if at all. In the several license registers, there are two columns "initialsof clerk" and "Remarks" which are utilized for the signatures of the parties to whom the licenses were issued. In some cases the columns are blank and in other cases, initialled either by the clerk or the Collector. Entries for 1897-98 have not yet been made in the several registers, as the Accuontant, it is said, was busy with annual accounts for 1896-97.

DEMAND COLLECTION AND BALANCE STATEMENT.

16. There are a few other points in connection with the Collection office which I should bring to notice and which requi immediate remedy. The Accountant prepare a monthly statement for submission to the Head office showing the demand collectio remission, and balance for each month. I cases where there is a fixed demand for t

OCTROI OFFICE.

C. and M. Station Municipality. Each Mutsaddy who has to collect money gives a cash security of Rupees 25. Railway Inspector, Rupees 50 and the office cashier Rupees 500.

Ookads can only collect small sums not exceeding four annas.

Ookads are not allowed to collect even a single pie in the Nizam's Territories.

C. and M. station Municipality. The books are seen by the Accountant in the Head Office and accounts audited monthly. Secretary sees the books periodically.

19. The office in charge of a rupees 50 per mensem with a horse ance of rupees 15.The registers a neatly kept and initialled by him. one point which has prominently for itself on me,is,the want of securit either personal or cash,from the off who have to deal with money. Under system now in force collections are made at Ookads (i.e.chowkies or naka by men drawing rupees 11 per mensem under. In the Railway Ookad the maximu daily collections might reach rupees 1 In other important Ookads rupees 200 Thursdays when the Deputy Inspector or the Manager attends personally and bri the collections to office. On other da Rs 10. In unimportant Ookads the daily collections might come up to a rupee o two. The daily maximum collections in t Head office might reach rupees 100. Altogether the collections in the Head office and the several Ookads, which m lie in the office cash chest for one night,will not,I am informed,go beyond Rs 300. The office cash chest is under the lock and key of the Manager who seals it and leaves the key and seal in his office desk when he goes out for inspection,the door of the office room being lo ked by him with the key in his possessio

C. and M. Station Municipality.

The Accountant in the head office audits the accounts monthly and the Secretary sees the books periodically. Bills are made out in the Revenue Department and made over to the Market Serjeant for collection. Market Serjeants give a security of rupees 50 each.

The cash chest is not imbedded in the ground. The Ookads are provided with Sealwood boxes and country locks. The principal of allowing collections to be made at Ookads is questionable and require reconsideration The books in the office do not appear to have been seen by the President.The collections of one day are remitted to the Collection offic the next morning and acknowledgment obtained.

Market Collections.

20.The Market Serjeant receives Rs 15 per mensem for the duties in connection with the market. Bills are written up in duplicate and sent to the collector in charge of the collection office for ~~sign~~ signature. The several registers maintained are not initialled nor examined by any one else.The daily collections which might reach the Maximum of Rs 100 are sent the next morning to the Collection office and acknowledged. The money is kept by the Serjeant in his house for one night. He has not given any security either cash or personal.

HACKNEY CARRIAGE RECEIPTS.

21. The Market Serjeant looks after this department and gets a monthly allowance of Rs 15. The several registers kept up are seen by the President and initialled by him when the licenses are sent to him for signature with the registers. Collec

Collections are remitted to
office as in the case of market
but no other check is exercised by
As for the security and safety of t
lections, the same remarks apply as f
market.

Head Office.

Deposit Receipt Register.
Do Repayment Register
Do of Advance.
Daily Ledger of Receipts.
Do . of Payments.
Monthly Ledger of Receipts.
Do of Payments.

C. and M. station Municipality.
The cash book and ledger are
signed by the Accountant, Secretary,
and President-and the rest by the
Accountant and the Secretary.

22. The account branch is looked after the Head Accountant who works under t direct orders of the President. Excepti daily cash books, the other registers de ed in the margin are not initialled eit by poster, or examiner nor seen by the President. Unattested corrections and erasures are not wanting here and there.

Acquittance Roll.

C. and M. Station Municipality.
Seen by the Secretary.

23. The acquittance roll is not seen by President. It is however kept up to date

Service Books.

24. Service books have not been opened f all Municipal employes and in the case c those for whom books have been opened, entries have not been attested by the P sident or any other officer not even the first page. The Head Accountant says tha checks the leaves granted according to Rules in the Civil Service Regulations but it questionable in the absence of service

No Pass Book.

25. There is no such thing as a Pass Book between the Office and the Treasury The result is that an assistant is deput -ed to the treasury in order to find out the uncashed cheques.

No due date.

26. Lists of Payments are written up at the end of the month instead of daily. There seems to be no fixed due date for for the submission of accounts to Comptroller. I am informed that the accounts are generally sent before the last day of the following month.

Permanent Advance.

C. and M. Station Municipality. The permanent advance is kept under lock and key by the Secertary himself.

27. A permanent advance of Rs 100 is in the custody of the Head Accountant.He says that he keeps it in a tin box in his almirah during office hours and take it with him when he goes home,His pay is Rs 50 per mensem and he has not given any security.

Accommodation for Cash chests.

28.There are only two rooms in the offic one for the President and one for the Records. The other department work in rooms made of screens,excepting P.W.D. which has its own block. I believe that the collection office cash chest (when the office was once located here) was placed in one of these screen rooms guarded in the night by two office peons and that these peon-guards were once

overawed by robbers who removed
chest from where it was and left
side the office at a short distance
box was not broken and the contents
fered with,the matter does not appear
have been reported to Government. I br
this fact in this report simply to show
the necessity of having the cash chests
bedded in the ground and that,in a room
which has a strong door to be kept under
lock and key, I was given to understand
that a separate block is being built near
the Head Office for the location of the
collection office. The question of a bett
arrangement for the accommodation of cash
chests may be considered in this connecti

CONCLUSION.

Necessity for the organization of offices.

29. It will be seen from this report tha
the system which now obtains in the colle
tion office, of collecting taxes,is total
opposed to account principles and that
supervision by a responsible officer is
altogether lacking in the several branch
offices of the Municipality with which I
have dealt with above.Until and unless
these offices are first organized on accou
principles and rules drawn up for departme
al guidance,and local check and supervisio
enforced on those lines,it will be but
premature to attempt at a set of rules for
outside audit.

Mysore City Municipality.

30. I believe that the collection system which obtains in the Mysore City Municipality is not the same as that in the Bangalore City Municipality now under report. It seems there are no Shanbhogs from the Revenue Department and that the bill collectors have no concern with the Demand and other office registers.

Other District Municipalities.

31. I do not know and cannot say what system obtains in the other District Municipalities which, it is said, are on a different footing from the City Municipalities. It would be necessary for me to visit the Mysore City Municipality and a few of the District and Taluk Municipalities, in order to enable me to form a definite opinion as to the lines on which I should proceed in drawing up rules for outside audit.

N. M. DURAISWAMIPILLAI, B.A.
Assistant to Dy Auditor General.

Submitted to the Dewan for information.

T. H. S. BIDDULPH,
Deputy Auditor General.
(On special duty under the Mysore Govt.)

Bangalore,
10th August 1897.

"COPY"

13/6/02.

Comptroller